



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-107420-24]

RIN 1545-BR21

#### Source of Income From Cloud Transactions; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking; notice of hearing.

**SUMMARY:** This document provides a notice of public hearing on proposed rules for determining the source of income from cloud transactions for purposes of the international provisions of the Internal Revenue Code.

**DATES:** The public hearing on these proposed rules has been scheduled for Thursday, July 17, 2025, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by **[INSERT DATE 14 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. If no outlines are received by **[INSERT DATE 14 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, the public hearing will be cancelled.

**ADDRESSES:** The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue, N.W., Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively attend the public hearing by telephone.

Send submissions to CC:PA:01:PR (REG–107420–24), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday to CC:PA:01:PR (REG–107420–24), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (REG–107420–24).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed rules, Jacob Nava at (202) 317– 4432, (not a toll-free number); concerning submissions of requests to testify, the hearing and/or to be placed on the building access list to attend the public hearing, contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by email at [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred) or by telephone at (202) 317–6901 (not a toll free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG–107420–24) that was published in the Federal Register on Tuesday, January 14, 2025 (90 FR 3075).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by **[INSERT DATE 14 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing and via the Federal eRulemaking Portal ([www.regulations.gov](http://www.regulations.gov)) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by **[INSERT DATE**

**14 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the Federal Register.

Individuals who want to testify in person at the public hearing must send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to have your name added to the building access list. The subject line of the email must contain the regulation number REG–107420–24 and the language TESTIFY In Person. For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG–107420–24. Submit of an outline of testimony as prescribed in the **ADDRESSES** paragraph of this document.

Individuals who want to testify by telephone at the public hearing must send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–107420–24 and the language TESTIFY Telephonically. For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG–107420–24. Submit of an outline of testimony as prescribed in the **ADDRESSES** paragraph of this document.

Individuals who want to attend the public hearing in person without testifying must also send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to have your name added to the building access list. The subject line of the email must contain the regulation number REG–107420–24 and the language ATTEND In Person. For example, the subject line may say: Request to ATTEND Hearing In Person for REG–107420–24. Requests to attend the public hearing must be received by July 16, 2025, 5:00 p.m. ET.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the

telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–107420–24 and the language ATTEND Hearing Telephonically. For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–107420–24. Requests to attend the public hearing must be received by July 16, 2025, 5:00 p.m. ET.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by July 10, 2025.

Any questions regarding speaking at or attending a public hearing may also be emailed to [publichearings@irs.gov](mailto:publichearings@irs.gov).

Oluwafunmilayo A. Taylor,  
Section Chief,  
Publications and Regulations Section,  
Associate Chief Counsel,  
(Procedure and Administration).

[FR Doc. 2025-09981 Filed: 6/2/2025 8:45 am; Publication Date: 6/3/2025]